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and

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*Attorneys for Siemens VDO Automotive SAS*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
	:	Chapter 11
In re	:	
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <u>et al.</u> ,	:	
	:	(Jointly Administered)
	:	
Debtors.	:	
-----	X	

SIEMENS VDO AUTOMOTIVE SAS'S RESPONSE  
TO THE DEBTOR'S FIFTH OMNIBUS CLAIMS OBJECTION

Siemens VDO Automotive SAS ("Siemens"), by and through its attorneys, hereby responds to the Debtor's Fifth Omnibus Claims Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation And (B) Claims Not Reflected On Debtor's Books And Records (the "Debtor's Fifth Omnibus Objection") as follows:

1. Siemens timely filed claim no. 2247 in the amount of \$9,309.024.84.
2. Siemens, located in Toulouse, France, received notice of the Debtor's Fifth Omnibus Claim Objection after the deadline for responding to such claim objection had passed.

3. Siemens' counsel contacted Delphi's counsel on January 10, 2007, promptly after receiving notice of the Debtor's Fifth Omnibus Claim Objection, and the parties have agreed that a hearing on the Debtor's Fifth Omnibus Objection as it relates to Siemens' claim shall be adjourned.

4. Siemens reserves the right and intends to substantively respond to the Debtor's Fifth Omnibus Claims Objection as soon as practicable after it is had an opportunity to consult with its counsel.

Dated: January 11, 2007

Respectfully submitted,

SIEMENS VDO AUTOMOTIVE SAS

By: /s/  
Scott S. McKessy

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